

**COMMONWEALTH OF MASSACHUSETTS
DIVISION OF HEALTH CARE FINANCE AND POLICY
QUARTERLY HOSPITAL REPORT
QUARTERLY FINANCIAL STATEMENTS**

1 Hospital Name
2 Hospital ID
3 Fiscal Year
3.1 Through Quarter
3.2 Period Ending

Schedule XXIII Lines Collapsed	Schedule XXIII Line reference	New Line Reference		Line Reference Formula for New Subtotals
	4		BALANCE SHEET	
	5		CURRENT ASSETS	
	6		Cash and cash equivalents	
	7		Short-term Investments	
	8		Current Assets Whose Use Is Limited	
	9		RECEIVABLES	
	10		Net Patient Accounts Receivable	
	11		Due from Affiliates	
	12		Third Party Settlements Receivable	
13,14,15		12.1	Other Current Assets	
	16		<i>Total Current Assets</i>	Line 6+7+8+10+11+12+12.1
	17		NONCURRENT ASSETS	
	18		Assets Whose Use Is Limited	
	19		Contribution Receivables	
		19.1	Interest in Net Assets	
	22		Investment in Affiliates	
	25		Gross PP&E	
	26		Accum. Depreciation	
	27		<i>Net PP & E</i>	Line 25 + Line 26
20,21 23,24		27.1	Other Non-current Assets	
	28		<i>Total Noncurrent Assets</i>	Line 18+19+19.1+22+27+27.1
	29		<i>Total Assets</i>	Line 16+28

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BALANCE SHEET, continued				
	30		LIABILITIES AND NET ASSETS	
	31		CURRENT LIABILITIES	
	32		Current Long Term Debt	
	34		Estimated Third-Party Settlements	
	35		Due to Affiliates	
33,36	36		Other Current Liabilities	
	37		<i>Total Current Liabilities</i>	Line 32+34+35+36
	38		NONCURRENT LIABILITIES	
	39		Long Term Debt-Net of Current Portion	
	42		Due to Affiliates	
40,41,43,44	44		Other Non-current Liabilities	
	45		<i>Total Non-current Liabilities</i>	Line 39+42+44
	46		<i>Total Liabilities</i>	Line 37+45
	47		NET ASSETS	
	48		Unrestricted	
	49		Temporarily Restricted	
	50		Permanently Restricted	
	51		<i>Total Net Assets</i>	Line 48+49+50
	52		<i>Total Liabilities and Net Assets</i>	Line 46+51

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			STATEMENT OF OPERATIONS	
	53		Unrestricted Revenue, Gains and Other Support:	
	54		Net Patient Service Revenue (including Premium Revenue)	
56,57	55		Other Operating Revenue	
61-64	57	57.1	Net Assets Released from Restrictions used for Operations	
	NA	57.2	<i>Total Operating Revenue</i>	Line 55+57+57.1
	58		Investment Income	
	NA	58.1	Contribution Revenue	
	NA	58.2	Change in Interest in Net Assets	
	59		Nonoperating Gains (Losses)	
	NA	64.1	<i>Total Non-Operating Revenue</i>	Line 58+58.1+58.2+59
	65		<i>Total Unrestricted Revenue, Gains and Other Support</i>	Line 57.2+64.1
	66		Expenses:	
67,68	NA	66.1	Salary and Benefit Expense	
	68		Depreciation/Depreciation and Amortization	
	69		Interest	
	70		Gross UCC Pool Assessment	
	71		Provision for Bad Debt	
	72		Other Operating Expenses	
	73		<i>Total Expenses</i>	Line 66.1+68+69+70+71+72
	74		<i>Excess of Revenue, Gains and Other Support Over Expenses</i>	Line 65-73
		74.1	Changes in Unrestricted Net Assets, before Extraordinary items:	
	78		Transfers from (to) Parent/Affiliates	
75-77		78.1	Other Changes in Unrestricted Net Assets	
	79		<i>Total Increase (Decrease) in Unrestricted Net Assets, before Extraordinary Items</i>	Line 74+78+78.1
	80		Extraordinary Gains(Losses)	
	81		Changes in Accounting Principle/Other	
	82		<i>Total Increase (Decrease) in Unrestricted Net Assets</i>	Line 79+80+81

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			STATEMENT OF CASH FLOW	
	106		Cash Generated from Operating Activities:	
	107		Change in Net Assets	
	108		Adjustments to Reconcile Changes in Net Assets to Net Cash provided by Operating Activities	
	109		Transfers (from) to Parent/Affiliates.	
110-113,115-138	114	114.1	Other Increases/Decreases to Cash provided by Operating Activities	
	139		<i>Net Cash provided by Operating Activities</i>	Line 108+109+114+114.1
	140		Cash Flows From Investing Activities:	
	146		Capital Expenditures	
141-145, 147-152		146.1	Other Cash Used in Investing Activities	
	153		<i>Net Cash used in Investing Activities</i>	Line 146+146.1
	154		Cash Flows from Financing Activities:	
	155		Proceeds from Issuance of Long-Term Debt & Capital Lease Obligations	
	156		Payments on Long-Term Debt and Capital Lease Obligations	
	158		Transfers (from) to Parent/Affiliates.	
157, 159-164		158.1	Other Cash Used in Financing Activities	
	165		<i>Net Cash Used in Financing Activities</i>	Line 155+156+158+158.1
	166		<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	Line 139+153+165
	167		Cash and Cash Equivalents, Beginning of Year	
	168		<i>Cash and Cash Equivalents, End of Year</i>	Line 166+167

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